

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HON'BLE THE CHIEF JUSTICE MR.H.L.DATTU
&

THE HONOURABLE MR. JUSTICE K.T.SANKARAN

THURSDAY, THE 28TH JUNE 2007 / 7TH ASHADHA 1929

WA.No. 119 of 2001(B)

AGAINST THE JUDGEMENT DATED 22.9.2000 IN OP.21981/2000

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APPELLANTS/RESPONDENTS 1 & 2:

1. REGIONAL TRANSPORT OFFICER, ERNAKULAM.

2. TRANSPORT COMMISSIONER, TRIVANDRUM.

BY SR.GOVERNMENT PLEADER MR.MOHAMMED RAFIQ

RESPONDENTS/PETITIONER & 3RD RESPONDENT:

1. M/S.KOTHARI SAFE DEPOSITS LTD., REGD. OFFICE
AT KOTHARI BUILDINGS 116, M.G.ROAD, CHENNAI 600 034
HAVING BRANCH OFFICE AT 1ST FLOOR, SANYA PLAZA,
MAHAKAVI BHARATHIYAR ROAD, ERNAKULAM, REP. BY ITS
BRANCH IN CHARGE V.K.SANTHOSH KUMAR

2. GEORGE P.JOSEPH, LEO PUNAKKAL,
CHELLANAM PO, ERNAKULAM.

BY ADV. SRI.VPK.PANICKER
SRI.G.HARIHARAN

THIS WRIT APPEAL HAVING BEEN FINALLY HEARD
ON 28/06/2007, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

H.L.DATTU, C.J. & K.T.SANKARAN, J.

W.A.No.119 of 2001

Dated, this the 28th day of June, 2007

JUDGMENT

H.L.Dattu, C.J.

This appeal is directed against the orders passed by the learned Single Judge in O.P.No.21981 of 2000 dated 22nd September, 2000.

2. Petitioner is the financier. The request in the writ petition was to direct the first respondent/Regional Transport Officer, Ernakulam to issue a clearance certificate without insisting on the arrears of tax payable in respect of the vehicle.

3. In the writ petition, it was stated that for default of payment of instalments to the petitioner, the vehicle was repossessed by the financier. It is further stated that for the earlier period they were not in possession of the vehicle and therefore, they are not liable to pay any tax under the provisions of the Kerala Motor Vehicles Taxation Act, 1976 (Act for short).

4. Keeping in view the reliefs sought in the writ petition, the learned Single Judge has only directed the respondents to issue clearance certificate without insisting on arrears of tax payable in respect of the vehicle. However, the Court has directed the petitioner to offer bank guarantee for the arrears of tax and further it has directed the authorities to adjudicate on the issue who was in possession and control of the vehicle in question and who is liable to pay tax under the Act.

5. The learned Single Judge while disposing of the writ petition has taken care to protect the interests of the revenue in all possible manner. Therefore, in our view, the learned Single Judge while disposing of the writ

petition has not committed any error whatsoever which would call for our interference in this appeal. Therefore, the writ appeal requires to be rejected and it is rejected.

Consequently, C.M.P.No.265 of 2001 is also dismissed.

Ordered accordingly.

(H.L.DATTU)
CHIEF JUSTICE

(K.T.SANKARAN)
JUDGE

vns